



Nebraska Partnership Return of Income
for the calendar year January 1, 2003 through December 31, 2003
or other taxable year
beginning _____ and ending _____

FORM 1065N
2003

PLEASE DO NOT WRITE IN THIS SPACE

Name _____
Street or Other Mailing Address _____
City _____ State _____ Zip Code _____
Business Class. Code (See Instructions) _____ Date Business Began in Nebraska _____

Check here if you need to receive a printed booklet from the Nebraska Department of Revenue next year.
Nebraska Identification Number 25 — Federal Identification Number _____
Does this partnership have partners who are corporations or nonresidents of Nebraska? YES NO

Type of Organization
 Partnership Limited Liability Company Electing Large Partnership Other

Check applicable box(es):
(1) Initial Return (2) Final Return (3) Change in Address (4) Amended Return (5) Form 3800N Attached

1 Ordinary income (line 22, Federal Form 1065)	1	\$	
2 Nebraska adjustments increasing ordinary income (line 10, Schedule II)	2		
3 Line 1 plus line 2	3		
4 Nebraska adjustments decreasing ordinary income (line 21, Schedule II)	4		
5 Nebraska adjusted income (line 3 minus line 4; Electing Large Partnerships enter line 10, Nebraska Schedule ELP)	5		
6 Income reported to Nebraska (line 5 above or line 3, Schedule I, if applicable)	6		

If line 6 shows a loss, omit lines 7 through 11.

7 Percent of ownership by nonresident individual partners (see instructions)	7	%	
8 Percent of ownership by nonresident individual partners for whom Nebraska Nonresident Income Tax Agreements, Forms 12N, are attached	8	%	
9 Percent of income subject to withholding (line 7 minus line 8)	9	%	
10 Line 6 multiplied by line 9	10	\$	
11 Nebraska income tax withheld for nonresident individual partners (line 10 multiplied by .0684)	11		
12 Recapture of 3800N credit	12		
13 Total of lines 11 and 12	13		
14 Prior payments	14		
15 TAX DUE if line 13 is greater than line 14 (line 13 minus line 14)	15		
16 Overpayment to be REFUNDED if line 14 is greater than line 13 (line 14 minus line 13)	16	\$	

Under penalties of perjury, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here

Signature of Partner or Member _____ Date _____ Signature of Preparer Other Than Taxpayer _____ Date _____
Title _____ Daytime Phone Number _____ Address _____ Daytime Phone Number _____

A COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED TO THIS RETURN

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NEBRASKA 68509-4818**
Visit our Web site: **www.revenue.state.ne.us**, or call **1-800-742-7474** (toll free in NE and IA) or **1-402-471-5729**.



PARTNERSHIP WITH NONRESIDENT OR CORPORATE PARTNERS
NEBRASKA SCHEDULE I — Apportionment of Income
NEBRASKA SCHEDULE ELP — Income Reported to Partners by Electing Large Partnership
 • If you use this schedule, read instructions

FORM
1065N

Name as Shown on Form 1065N

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NEBRASKA SCHEDULE I — Apportionment of Income
 • See instructions

1 Nebraska adjusted income (line 5, Form 1065N)	1	
2 Nebraska apportionment factor (line 15 below)	2	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3 Income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 6, Form 1065N	3	

APPORTIONMENT FACTORS	TOTAL	NEBRASKA	NEBRASKA APPORTIONMENT FACTOR
Sales or Gross Receipts			
4 Sales or gross receipts less returns and allowances	4		
5 Sales delivered or shipped to purchasers in Nebraska:			
a Shipped from outside Nebraska		5 a	
b Shipped from within Nebraska		5 b	
6 Sales shipped from Nebraska to the U.S. government		6	
7 Ordinary income (loss) from other partnerships, etc.	7		
8 Interest on sales of tangible property	8		
9 Gross rents	9		
10 Net farm profit (loss)	10		
11 Net gain on sales of intangible property	11		
12 Gross receipts from sales of tangible personal and real property not included above	12		
13 Other income (attach schedule)	13		
14 TOTAL SALES OR GROSS RECEIPTS	14		
15 Nebraska apportionment factor (divide line 14, NEBRASKA column, by line 14, TOTAL column, calculate to five decimal places and round to four). Enter here and on line 2 above	15		

NEBRASKA SCHEDULE ELP — Income Reported to Partners by Electing Large Partnership Filing Federal Form 1065-B
 • See instructions

1 Taxable income (loss) from passive activities	1	
2 Taxable income (loss) from other activities	2	
3 Net capital gain (loss) from passive activities	3	
4 Net capital gain (loss) from other activities	4	
5 Guaranteed payments	5	
6 Income from discharge of indebtedness	6	
7 Add: Tax exempt state and local bond interest (from non-Nebraska sources)	7	
8 Subtract: Income from U.S. government obligations (see instructions)	8	
9 Other (attach schedule)	9	
10 Total of lines 1 through 9 (enter here and on line 5, Form 1065N)	10	



**PARTNERSHIP WITH OTHER INCOME AND DEDUCTIONS
NEBRASKA SCHEDULE II — Adjustments to Ordinary Income**

**FORM
1065N**

•Read instructions
•Enter amounts from Schedule K, Federal Form 1065

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ADJUSTMENTS INCREASING ORDINARY INCOME		TOTAL
1	Net income from rental real estate activities	1
2	Net income from other rental activities	2
3	Portfolio income:	
a	Interest income	3a
b	Dividend income	3b
c	Royalty income	3c
d	Net short-term capital gain	3d
e	Total net long-term capital gain	3e
f	Other portfolio income	3f
4	Guaranteed payments to partners	4
5	Net gain under Section 1231 (other than casualty or theft)	5
6	Non-Nebraska state and local bond interest income (see instructions)	6
7	Bonus depreciation add-back (see instructions) Total federal bonus depreciation \$ _____ x .85 = \$ _____. Enter on line 7	7
8	Enhanced Section 179 expense deduction add-back (see instructions) Total federal Section 179 expense deduction \$ _____ - \$25,000 = \$ _____. Enter on line 8. If less than zero, enter zero	8
9	Other (attach schedule)	9
10	TOTAL adjustments increasing ordinary income (total of lines 1 through 9). Enter here and on line 2, Form 1065N	10
ADJUSTMENTS DECREASING ORDINARY INCOME		TOTAL
11	Income from U.S. government obligations (see instructions)	11
12	Net loss from rental real estate activities	12
13	Net loss from other rental activities	13
14	Portfolio loss:	
a	Net short-term capital loss	14a
b	Net long-term capital loss	14b
c	Other portfolio loss	14c
15	Net loss under Section 1231	15
16	Other loss not included in lines 12 through 15	16
17	Charitable contributions	17
18	Section 179 expense deduction	18
19	Deductions related to portfolio income	19
20	Other (attach schedule)	20
21	TOTAL adjustments decreasing ordinary income (total of lines 11 through 20). Enter here and on line 4, Form 1065N	21



NEBRASKA SCHEDULE III — Nonresident or Corporate Partner's Share of Nebraska Income, Bonus Depreciation and Enhanced Section 179 Expense Deduction Add-Back and Deductions

FORM 1065N

If you use this schedule, read instructions and attach this page to Form 1065N

Name as Shown on Form 1065N

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NAME AND ADDRESS OF EACH NONRESIDENT OR CORPORATE PARTNER				
Name	Street or Other Mailing Address	City	State	Zip Code
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

COMPLETED FOR NONRESIDENT INDIVIDUAL PARTNERS ONLY
 • Do not include corporations, trusts, partnerships, or limited liability companies

(A) Social Security Number	(B) Share of Income (%)	(C) Nebraska Reported by Partnership (Line 6, Form 1065N)	(D) Check if Form 12N Attached	COMPUTATION OF NEBRASKA WITHHOLDING TAX		
				(E) Column B Times Column C	(F) Rate	(G) Tax Withheld (Column E times Column F) (Attach Form 14N)
1					6.84%	
2					6.84%	
3					6.84%	
4					6.84%	
5					6.84%	
6					6.84%	
7					6.84%	
8					6.84%	
9					6.84%	
10					6.84%	
TOTALS						